

**City of Neosho Rapids**

		2019 Adopted Budget		
		Budget Authority	Amount of 2018	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	74,649	24,880
Debt Service	10-113			
Library	12-1220			
Special Highway		8	54,900	
Sewer		8	79,345	
Non-Budgeted Funds		9		
<b>Totals</b>		x	208,894	24,880
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Neighborhood Revitalization				

Total Valuation: 1,007.165

THE UNIVERSITY OF CHICAGO

County Clerk

### Governing Body

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LYNN COUNTY  
CLERK'S OFFICE

2018 JUL 23 PM 10 12

City of Neosho Rapids

2019

Computation to Determine Limit for 2019

1. Total tax levy amount in 2018 budget	+ \$	24,049
2. Library levy in 2018 budget	- \$	
Other tax entity levy in 2018 budget	- \$	
3. Net tax levy	\$	24,049

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+	13,174
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+	5,003
5b. Personal property 2017	-	5,282
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+	
6b. State assessed	+	
6c. New improvements	+	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2018 :	+	261
8. Expiration of property tax abatements	+	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		13,435

11. Total estimated valuation July 1, 2018	<u>1,004,830</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0136</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>326</u>
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		<u>2.10%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>505</u>
16. Total Percentage Adjustments		\$ <u>831</u>

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget: + 0  
 Property tax revenues for debt service in 2018 budget: -  
 Increase property tax revenues spent on debt service 0
  
18. Property tax revenues spent for public building commission and lease payments in the 2019 bud + 0  
 (Obligations must have been incurred prior to July 1, 2016)  
 (Do not include amounts already reported in debt service levy)  
 Property tax revenues spent for public building commission and lease payments in the 2018 bud - 0  
 Increase property tax revenues spent on public building commission and lease payments 0
  
19. Property tax revenues spent on special assessments in the 2019 budget: +  
 (Do not include amounts already reported in debt service levy) 0
  
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud + 0
  
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) +  
 and loss of funding from Federal sources after January 1, 2017 in the 2019 budget: 0
  
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 bud + 0
  
23. Law enforcement expenses - 2019 budget: +  
 Law enforcement expenses - 2018 budget: -  
 CPI adjustment 2.10%  
 Increased law enforcement expenses in 2019 budget: 0  
 (Do not include building construction or remodeling costs) 0

24. Fire protection expenses - 2019 budget:

Fire protection expenses - 2018 budget:

CPI adjustment

Increased fire protection expense in 2019 budget:

(Do not include building construction or remodeling costs)

2.10%

+  
-  
0

+  
0

25. Emergency medical expenses - 2019 budget:

Emergency medical expenses - 2018 budget:

CPI adjustment

Increased emergency medical expenses in 2019 budget:

(Do not include building construction or remodeling costs)

2.10%

+  
-  
0

+  
0

26. Total Revenue Adjustments

0

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	

28. Total Levies on Behalf of Another Political or Governmental Subdivision + 0

29. Total Computed Tax Levy 24,880

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental)	22,763	None
2016 Tax Levy (Less Levy for other Governmental)	23,172	None
2017 Tax Levy (Less Levy for other Governmental)	23,419	None
2018 Tax Levy (Less Levy for other Governmental)	24,049	None
Average Tax Levy (last three years)	23,547	
CPI Adjustment of 0.014	330	

Average Tax Levy Adjusted by CPI 23,876

2019 Total Tax Levy (Less Levy for Other Governmental Mills) [REDACTED]

Exemption from Election Requirement Yes

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss [REDACTED]

2019 Tax Levy (Less Levy for other Governmental Mills) [REDACTED]

2018 Tax Levy (Less Levy for other Governmental Mills) [REDACTED]

Change in Levy 0

CPI Adjustment 505

2019 Mill Rate (Less Mills for other Governmental Mills) [REDACTED]

Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0

Total Adjustment for Loss of Assessed Valuation 505

Exemption from Election Requirement Yes





City of Neosho Rapids

2019

### Schedule of Transfers

[illegible]

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Amount Due 2018		Amount Due 2019			
						Date Due Interest	Principal	Date Due Interest	Principal		
General Obligation:											
Series 2007 in 1992, 1993, 1994	12/18/2009	2/26/2030	4.75	\$08,000	259,977	25,800.84	35,500.53	8,585	38,000	8,245	9,000
Total G.O. Bonds					259,977			8,585	38,000	8,245	9,000
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					259,977			8,585	38,000	8,245	9,000

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

es.

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		51,776	32,025
Receipts:			
Ad Valorem Tax		24,049	x
Delinquent Tax			
Motor Vehicle Tax			5,296
Recreational Vehicle Tax			177
16/20M Vehicle Tax			13
Commercial Vehicle Tax			48
Watercraft Tax			36
Gross Earning (Intangible) Tax			
LAVTR			
City and County Revenue Sharing			
Does State have unexpended tax?	21,647	11,000	17,500
Transfer Tax	10,518		
State Share			
Delinquent			
Other Share	\$25	\$0	
Sub Total of Tax (GRIT)			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	65,642	36,649	18,770
Resources Available:	100,705	88,425	50,795
Expenditures:			
Salaries and Benefits	19,045	19,500	20,000
Employee Benefits	505	1,500	2,000
Commodities	5,977	5,000	5,000
Capital Outlay	19,638	20,000	20,000
Capital Outlay		5,000	5,000
Street Lighting	5,264	5,400	5,400
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	48,929	56,400	74,649
Unencumbered Cash Balance Dec 31	51,776	32,025	x
2017/2018/2019 Budget Authority Amount	83,388	115,243	74,649
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			74,649
Tax Required			23,854
Delinquent Comp Rate:	4.3%		1,026
Amount of 2018 Ad Valorem Tax			24,880

Desired Carryover Amount:	\$0
Estimated Mill Rate Impact:	
2019 Tot Exp/Non-Appr Must Be:	\$0
Expenditures Must Be Changed by:	\$0

\$32,025	2018 Ending Cash Balance (est.)
\$18,770	2019 Non-AV Receipts (est.)
\$23,854	2019 Ad Valorem Tax (est.)
<u>\$74,649</u>	Total 2019 Resources Available
\$51,375	Less 2017 Expenditures + 5%
<u>\$23,274</u>	Projected 2020 Carryover (est.)

<u>24.761</u>	2019 Fund Mill Rate
<u>26.874</u>	2018 Fund Mill Rate
<u>24.761</u>	Total 2019 Mill Rate
<u>26.874</u>	Total 2018 Mill Rate

Computed 2019 tax levy limit amount	\$24,880
Total 2019 tax levy amount	\$24,880

City of Neosho Rapids

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		10,224	16,364
Receipts:			
State of Kansas Gas Tax		7,130	7,160
County Transfers Gas		810	810
State of Kansas Tax	7,851	30,500	31,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>15,718</b>	<b>38,440</b>	<b>38,970</b>
<b>Resources Available:</b>	<b>52,190</b>	<b>48,664</b>	<b>55,334</b>
Expenditures:			
Salaries and Wages	17,300	1,800	1,800
Commodities	9,541	10,000	11,000
Utilities	12,288	12,500	12,800
Does miscellaneous exceed 10% of Total Expenditures	18,396	8,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>41,966</b>	<b>32,300</b>	<b>54,900</b>
Unencumbered Cash Balance Dec 31	10,224	16,364	434
2017/2018/2019 Budget Authority Amount	53,921	41,050	54,900

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		45,439	34,754
Receipts:			
Fees to Customers	47,425	47,500	48,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>47,425</b>	<b>47,500</b>	<b>48,000</b>
<b>Resources Available:</b>	<b>124,989</b>	<b>92,939</b>	<b>82,754</b>
Expenditures:			
Salaries and Wages	6,174	5,000	5,000
Commodities	1,037	1,100	1,100
Utilities	5,289	5,500	5,500
USDA Rural Development Loan Program	69,050	40,585	47,245
Capital Outlay			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>79,550</b>	<b>58,185</b>	<b>79,345</b>
Unencumbered Cash Balance Dec 31	45,439	34,754	3,409
2017/2018/2019 Budget Authority Amount	116,504	100,549	79,345

CPA Summary

City of Neosho Rapids

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2017 is to be shown)

2019

### Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
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Memorial Building		Capital Improvements		Equipment Reserves						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		62,147

[illegible]

Total Receipts	2,768	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,768
Resources Available	23,605	Resources Available	28,710	Resources Available	12,600	Resources Available	0	Resources Available	0	64,915

[illegible]

Total Expenditures	1,176	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,176
Cash Balance Dec 31	22,429	Cash Balance Dec 31	28,710	Cash Balance Dec 31	12,600	Cash Balance Dec 31	0	63,739
								63,739

CPA Summary

## NOTICE OF BUDGET HEARING

The governing body of  
City of Neosho Rapids

will meet on July 11, 2018 at 6:45 PM at Neosho Rapids Community Center for the purpose of  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad val  
 Detailed budget information is available at Neosho Rapids Community Center and will be available

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish  
 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures
General	48,929	26.470	56,400	26.874	74,649
Debt Service					
Library					
Special Highway	41,966		32,300		54,900
Sewer	79,550		58,185		79,345
Non-Budgeted Funds	1,176				
Totals	171,621	26.470	146,885	26.874	208,894
Less: Transfers	0		0		0
Net Expenditure	171,621		146,885		208,894
Total Tax Levied	23,419		24,049		x
Assessed Valuation	885,013		894,901		1,004,830

## Outstanding Indebtedness,

	2016	2017	2018
January 1,	432,000	259,977	259,977
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	432,000	259,977	259,977

\*Tax rates are expressed in mills

Linda Crawford

City Official Title: Treasurer

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, LYON COUNTY, ss:

Bettina Shank being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Emporia in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 13th day of June 2018, with no subsequent publications being made.

*Bettina Shank*

Subscribed and sworn to by me this 20th day of June 2018.



*Lisa M. Stueve*

Notary Public

Printer Fee \$62.34

Date Paid:

## EXHIBIT A

**NOTICE OF BUDGET READING**

The governing body of the City of Emporia, Kansas, will meet on July 11, 2018 at 4:00 PM at the Emporia City Council Chamber for the purpose of reading and considering adoption of the proposed 2019 budget. The proposed 2019 budget is available for public review at the City Clerk's Office. The proposed 2019 budget is available for public review at the City Clerk's Office. The proposed 2019 budget is available for public review at the City Clerk's Office.

	2017	2018	2019
<b>FINANCIAL</b>			
Revenue	44,877	44,877	44,877
Expenses	44,877	44,877	44,877
Total	0	0	0
<b>DEPARTMENTAL</b>			
Police	11,451	11,451	11,451
Fire	11,451	11,451	11,451
Public Works	11,451	11,451	11,451
Total	34,353	34,353	34,353
<b>GRAND TOTAL</b>	34,353	34,353	34,353